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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

IN RE:)	Case No: 09-46375-B-13J
)	DC No.: JPJ-01
)	
MELVIN THOMPSON,)	TRUSTEE'S OBJECTION TO
MARY THOMPSON,)	CONFIRMATION OF THE CHAPTER
)	13 PLAN AND CONDITIONAL
)	MOTION TO DISMISS CASE
)	
)	DATE: FEBRUARY 9, 2010
)	TIME: 9:32 A.M.
Debtor(s))	COURTROOM: 32

JAN P. JOHNSON, CHAPTER 13 TRUSTEE, objects to confirmation of the Debtor(s)
Plan and does not recommend its confirmation as:

1. It appears that the property tax debt for the County of Butte is improperly classified as Class 5. The claim is improperly classified in Class 5 pursuant to Cal. Rev. & Tax Code Section 2187 (which states "every tax, penalty, interest...is a lien against the property assessed." The appropriate treatment for this secured debt is in Class 2 pursuant to the pre-written language at Section 3.11 of the form plan.

2. The plan does not comply with 11 U.S.C. §1325(a)(4) as the unsecured creditors would receive a higher distribution in a chapter 7 proceeding. The total amount of non-exempt

1 property in the estate is \$35,850.00. The total amount that will be paid to unsecured creditors is
2 only \$3,361.00.

3 WHEREFORE the movant prays that the Court enter an order denying confirmation of
4 the debtor's Plan, and an order dismissing the case if a new Plan is not filed, served on all parties,
5 and set for hearing by February 23, 2010.

6 Dated: January 21, 2010

7 /s/ Jan P. Johnson
Standing Chapter 13 Trustee